

Message Text

LIMITED OFFICIAL USE

PAGE 01 ANTANA 01470 020927Z
ACTION L-03

INFO OCT-01 AF-10 ISO-00 EB-08 CIAE-00 INR-10 NSAE-00
TRSE-00 OMB-01 COME-00 /033 W
-----043658 030514Z /23
R 020853Z AUG 78
FM AMEMBASSY ANTANANARIVO
TO SECSTATE WASHDC 130

LIMITED OFFICIAL USE ANTANANARIVO 1470

E.O. 11652: N/A
TAGS: ETRN, MA
SUBJ: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. SUMMARY. THIS REPLIES TO QUESTIONS IN REFTTEL
REGARDING MADAGASCAR TAXATION OF INSTRUMENTS OF
FOREIGN COMMERCE (I.E. SHIPPING AND AVIATION).
END SUMMARY.

2. TAXES ON SHIPPING: PORT TAX (BASED ON LENGTH
AND TONNAGE OF SHIPS), DOCKING TAX (BASED ON LENGTH
AND TIME SHIP IS DOCKED), NAVIGATION TAX (BASED ON
USED CARGO CAPACITY OF SHIPS), SECURITY TAX (IF
SHIP'S CARGO INCLUDES PETROLEUM), TAX ON CONTAINERS
(BASED ON TONNAGE AND VOLUME). THERE ARE NO PROPERTY
TAXES ASSESSED ON SHIPS OR CONTAINERS, NO TAXES ON SHIP
FUEL.

3. TAXES ON AVIATION: LANDING TAX (BASED ON WEIGHT
OF PLANE, TIME SPENT ON GROUND, TIME OF DAY). THERE
IS NO PROPERTY TAX ASSESSED ON PLANES, NO TAXES ON
PLANE FUEL.

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4. THERE ARE NO PROVISIONS FOR EXEMPTING CARRIERS
WHOSE FLAG STATES DO NOT TAX MADAGASCAR'S FLAG
CARRIERS.

5. THERE ARE NO PROVISIONS FOR IMPOSING RETALIATORY
TAXES IN EVENT MADAGASCAR FLAG CARRIERS ARE TAXES
BY FOREIGN-FLAG STATE OR ITS SUBDIVISIONS. BARRETT

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INSTRUMENTS, TAXES, CARGO SHIPS
Control Number: n/a
Copy: SINGLE
Draft Date: 02 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978ANTANA01470
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Document Unique ID: 00
Drafter: n/a
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Errors: N/A
Expiration:
Film Number: D780317-0711
Format: TEL
From: ANTANANARIVO
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t197808104/aaaadjpg.tel
Line Count: 62
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 3d280358-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 STATE 191803
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 25 apr 2005
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Review Exemptions: n/a
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Review Release Date: n/a
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Review Withdrawn Fields: n/a
SAS ID: 1553923
Secure: OPEN
Status: NATIVE
Subject: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE
TAGS: ETRN, MA
To: STATE
Type: TE
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Review Markings:
Sheryl P. Walter
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